

EXHIBIT 2

NECC

INVOICE # 3458442

Account #: 0151738
 Name: GREGORY MANASHER

Phone #: (248) 483-7871
 Billing cycle: Dec-20-2005 thru Jan-12-2006

previous balance	payment thank you	other fees*	credit	automatic credit *	applied referral discount	total amount due
\$33.60	\$33.60	\$0.00	\$0.00	\$0.47	\$0.00	\$15.90

Preferred Customer Plan* [PCP]

* "Automatic Credit" section includes all international calls under one minute, when applicable.

Current Charges

Recurring Fee	\$0.00
Late Payment Charge	\$0.00
Service Charges	\$13.75
Carrier Charges	\$0.62
FCC Line Charges	\$0.22
Federal Taxes	\$0.28
State Taxes	\$0.55
Universal Services	\$0.95
TOTAL Current Charges	\$16.37
Automatic credit	(\$0.47) CR
Applied referral discount	\$0.00 CR
Other Fees	\$0.00
Previous Balance	\$33.60
Payment - thank you (Dec-30-05)	(\$33.60) CR
Credit	\$0.00 CR
TOTAL Amount Due	\$15.90

If you refer your friends and family to us, and they call us directly at (800) 766-2642 and choose NECC to be their long distance company, YOU will receive a discount equal with 5% from every paid bill of the referred customer.

For your protection against slamming, and at your request, NECC Telecom Inc. will not transfer, release a transfer or allow a switch of your service to another carrier without your expressed written or verbal permission.

Are you looking for work? NECC is seeking people who are fluent in Punjabi, Farsi, and Tamil for our telemarketing department in South Florida. Please e-mail your resume to roberta.brown@necc.us

Please return the portion below this line with your check payable to NECC to the address on the enclosed envelope.

account	invoice #	billing date	due date	payment due immediately	amount due date after Feb-04-2006	amount enclosed
0151738	3458442	13-Jan-06	upon receipt	\$15.90	\$21.13	

To change your mailing address please fill in below

A \$20 service fee will be applied to your account for any uncovered check.

In case of a late payment, a \$4.99 recurring fee will be applied to your account.

To

GREGORY MANASHER
 25631 GREENFIELD RD AP 203
 SOUTHFIELD MI 48075

To

NECC TELECOM Inc
 PO BOX 802808
 CHICAGO IL, 60680-2808

Do not write below this line

001517380345844200001590000021135

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NECC001777



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Previous Billing Cycle Payment Activity Description		
Date	Amount	Description
30-Dec-05	33.60	Payment
Total:	33.60	

Standard Customer Plan* [SCP]**Current Charges**

Recurring Fee	\$0.00
Service Charges	\$68.75
Carrier Charges	\$0.62
FCC Line Charges	\$1.10
Federal Taxes	\$1.40
State Taxes	\$2.75
Universal Services	\$4.75
TOTAL Current Charges	\$79.37

You are part of our "Preferred Customer Plan" for as long as you pay your Bill in Time. If your Bill is late for 60 consecutive days, "3 Billing Cycles", you will be charged by our "Standard Customer Plan". For more information call us or go to www.NECC.us.

1. Recurring Fee

Due to your commitment to pay your bill on time by the "Due Date" you may be part of a plan with no recurring fee. However, our recurring fee of \$4.99 will be charged to your account if you default and your bill is past due.

2. Referral Discount 5%

You will receive a 5% discount for each and every person you refer to our services month after month after month, by calling us at (800) 766 2642. 5% of their usage will be applied to your bill for as long as they remain a loyal customer. The more friends you refer the greater discount you will receive, even up to eliminating your personal monthly phone bill.

3. "Preferred Customer Plan" PCP, "Standard Customer Plan"** SCP**

Our "PCP" is designed for customers that pay their bill on time by the "Due Date". By refusing to pay your bill for 3 consecutive cycles you will loose your "PCP" status and you will become part of our "SCP", paying our regular rates. For more information, to review our "PCP" and "SCP" rate or to view your Agreement please visit us online at www.necc.us or calls at (800) 766 2642.

4. Rates

NECC's rate are subject to change without advanced notice. You can view our rates online at www.necc.us or you can request a copy by calling us at (800) 766 2642. NECC's SCP rates are higher than NECC's PCP rates.

5. Agreement (Disclosure and Liabilities)

NECC's Agreement "Disclosure and Liabilities" can be found online at www.necc.us or you could request a copy by calling us at (800) 766 2642.

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DETAILS FOR INVOICE 3458442

CALLS

date	time	to	city	st	dur	cost
number	2484837871					
automatic credit - less than 1 min calls						
12/28/2005	07:33:51	0017231623	AZERBAIJAN	RU	0.48	0.18 AC
1/1/2006	10:23:27	8453764696	RUSSIA	RU	0.42	0.03 AC
1/1/2006	11:06:30	8452649981	RUSSIA	RU	0.51	0.04 AC
regular plan						
12/22/2005	14:52:48	2484577000	TROY	MI	12.28	0.75
12/28/2005	07:35:06	0017231623	AZERBAIJAN	RU	7.00	1.60
12/28/2005	16:54:54	2488949044	PONTIAC	MI	1.52	0.11
1/1/2006	10:24:33	8453764696	RUSSIA	RU	1.22	0.07
1/1/2006	10:30:00	8453764696	RUSSIA	RU	1.22	0.07
1/1/2006	10:38:09	0048746342	ISRAEL	IS	6.18	0.25
1/1/2006	10:49:21	0089230984	ISRAEL	IS	14.30	0.57
1/1/2006	11:08:27	8453572585	RUSSIA	RU	1.01	0.05
1/1/2006	11:25:30	8453572585	RUSSIA	RU	1.11	0.06
1/1/2006	16:54:18	7182661164	BROOKLYN	NY	9.30	0.37
1/1/2006	17:15:24	7184375394	BROOKLYN	NY	1.52	0.07
1/9/2006	07:39:54	0048746342	ISRAEL	IS	2.36	0.10
12/29/2005	12:03:57	0017231673	AZERBAIJAN	RU	0.36	0.14 AC
1/1/2006	10:28:48	8453764696	RUSSIA	RU	0.48	0.04 AC
12/20/2005	07:24:21	0089230984	ISRAEL	IS	15.44	0.61
12/26/2005	17:31:15	3132771050	DETROIT	MI	2.13	0.13
12/28/2005	07:42:36	0953996898	RUSSIA	RU	1.52	0.05
12/29/2005	12:04:42	0017231673	AZERBAIJAN	RU	13.48	3.16
1/1/2006	10:27:36	9053274044	RUSSIA CELL	RU	1.11	0.17
1/1/2006	10:33:06	8453764696	RUSSIA	RU	1.01	0.05
1/1/2006	10:44:57	0089233643	ISRAEL	IS	3.54	0.15
1/1/2006	11:04:21	8452649981	RUSSIA	RU	1.22	0.07
1/1/2006	11:09:36	8452376469	RUSSIA	RU	1.11	0.06
1/1/2006	11:26:54	8452357258	RUSSIA	RU	1.01	0.05
1/1/2006	17:04:18	7188748426	NEW YORK	NY	7.17	0.28
1/2/2006	19:38:27	8106327285	HARTLAND	MI	38.31	2.31
1/9/2006	07:43:00	0544415131	ISRAEL CELL	IS	1.42	0.29

CALLS SUMMARY

number	charge	min
2484837871	\$13.75	155.57

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NECC001779